

STATE OF NEW HAMPSHIRE

BALLOT LAW COMMISSION

IN THE MATTER OF

SENATOR-ELECT JON MORGAN

COMES NOW, Senator-Elect Jon Morgan, by and through counsel, and hereby moves the Ballot Law Commission (BLC) to dismiss the matter before it based upon the fact that the Commission has no jurisdiction to rule on this matter as well as the fact that the complaints before the BLC are utterly without merit.

1. The Commission has received two communications that purport to call into question the qualifications of Senator-Elect Morgan to serve in the New Hampshire Senate. While neither document actually states that Morgan is unqualified nor alleges any proof of a lack of qualifications, the Commission has chosen to afford the persons filing the complaints a hearing.
2. While the fundamental precepts of Due Process of Law under the New Hampshire Constitution protect anyone from having to answer amorphous and undefined charges without any allegations of proof relied upon, in order to move the process forward so that he can begin to serve the citizens of Senate District who have elected him, Senator-Elect Morgan will respond. This response in no way is a waiver of his rights to Due Process.
3. To begin with, the BLC lacks subject matter jurisdictional and is without authority to act upon these complaints under both the Constitution and the laws of the State of New Hampshire.
4. Part II, Article 35 of the New Hampshire Constitution states that "The senate shall be final judges of the elections, returns, and qualifications of their own members, as pointed out in this constitution." As such the authority to overturn the election of a member of the Senate is invested in the Senate itself and not in the BLC.
5. The BLC is a statutory creature and its powers are limited to those expressly provided for in law. The controlling law on the authority of the BLC is wholly contained in RSA 665:6 General Duties which states :

665:6 General Duties. –

The ballot law commission shall have jurisdiction in the following cases:

- I. When the nominations at the primary, as declared pursuant to RSA 659:86-89, are in apparent conformity with law, ***they shall be valid unless changed upon recount as provided by law or unless written objection to their conformity with the law shall be filed with the secretary of state within 3 days of the date of publication of the results of the primary by the secretary of state under RSA 659:89;*** or, if there is a recount for the office in question, within 3 days after the declaration of the secretary of state upon such recount. If written objections are filed, the secretary of state shall forthwith notify the ballot law commission of such filing. The ballot law commission shall then meet as provided in RSA 665:5 in order to hear and decide all the objections. The decision of the ballot law commission in such cases shall be final as to questions both of law and fact, and no court shall have jurisdiction to review such decision.

6. The Primary in this election took place on September 11, 2018. The two purported complaints before the Commission are dated November 2 (Olsen) and November 9 (Gannon), both far after the BLC had jurisdiction to act upon complaints on the qualifications.
7. The jurisdictional limitation contained in RSA 665:6 is based upon sound reasons of public policy. Candidates declared for offices no later than June 15 pursuant to RSA 655:17. Anyone wishing to contest the qualifications of a candidate for Senate thus has three entire months in which to do so. Without a jurisdictional limitation of challenges to qualifications, nothing would stop someone from sitting upon a challenge until after it was too late for the other party to substitute a candidate, and thus win an election by default without other points of view being ever presented to the voters. The complaints presently before the BLC were filed not only long after the primary, and long after the Democratic Party could have substituted a candidate but also after the voters themselves have chosen Jon Morgan to represent them in the Senate in the general election. It would be entirely unseemly for a non-elected body such as the BLC (all of whose present members were appointed by members of Senator Gannon's political party) to be able to simply overrule the clear intent of the voters as expressed in the general election and affirmed in the recount. It is to avoid such an undesirable eventuality that the law forbids all but the democratically elected Senate itself from acting so late in the process.
8. The BLC is a statutory body and its jurisdiction is entirely limited to that expressly authorized by statute. Nothing in the laws or Constitution of the State of the State of New Hampshire give it any jurisdiction to act on either of the filings before it and they should be dismissed.
9. Even aside from the lack of jurisdiction, these complaints should be dismissed because they are utterly without basis in fact.
10. Part II Article 35 of the NH Constitution provides the qualifications to serve as a Senator:

[Art.] 29. [Qualifications of Senators.] Provided nevertheless, that no person shall be capable of being elected a senator, who is not of the age of thirty years, **and who shall not have been an inhabitant of this state for seven years immediately preceding his election, and at the time thereof he shall be an inhabitant of the district for which he shall be chosen.** Should such person, after election, cease to be an inhabitant of the district for which he was chosen, he shall be disqualified to hold said position and a vacancy shall be declared therein.

11. The general election in which Jon Morgan was selected by the voters to serve in the Senate took place on November 6, 2018. Accordingly he is qualified to serve if he was an inhabitant of New Hampshire on November 6, 2011, seven years earlier. Inhabitant is defined in Part II, Article 30:

"[Art.] 30. [Inhabitant Defined.] And every person, qualified as the constitution provides, shall be considered an inhabitant for the purpose of being elected into any office or place within this state, in the town, or ward, where he is domiciled."

12. Jon Morgan was domiciled in New Hampshire and thus was an inhabitant of New Hampshire well before 11/6/11. He has numerous documents dated from before that date that establish that he had previously established domicile in Brentwood, to which he moved after renting his former home in Virginia in late 2010 (See rental agreement, Exhibit K). At that point he and his wife moved to Brentwood where he has been continuously domiciled ever since. (Mr. Morgan had a business that required him to travel extensively and at times spend significant periods of time overseas. Nevertheless, his business was located in the United States and remained domiciled in Brentwood where he lived whenever in the United States. His household

belongings were at all relevant times in Brentwood and as will be seen below that is the locus from which he centered his civic life.

- a. On 9/14/11 he registered to vote in Brentwood. (Exhibit A).
 - b. On 9/14/11 he received a New Hampshire resident driver license. (Exhibit B)
 - c. On 9/14/11 he received a certification of residency from the Town of Brentwood (Exhibit C)
 - d. By 8/05/11, he was receiving his automobile lease statements from Toyota Financial Services at his address in Brentwood. (Exhibit D).
 - e. In early 2011 he received a Student Loan Interest federal tax form 1098-E for the year 2010 from the Student Loan Corporation at his Brentwood address. (Exhibit E)
 - f. In June of 2011, his wife Kathleen received a mortgage statement from Suntrust Mortgage company at their home address in Brentwood. (Exhibit F)
 - g. On June 1, 2011 the United States Customs and Border Protection, a part of the Federal Department of Homeland Security, notified him at his Brentwood home address that he had been accepted into the Global Entry Trusted Traveler Program. (Exhibit G).
 - h. Senator-Elect Morgan filed a non-resident tax form for the year 2011 in order to report rental income from their former home in Virginia. This form not only shows that they had moved from Virginia, but also lists their Brentwood address as their "present home address". (Exhibit H).
 - i. Senator-Elect Morgan filed his 2010 federal taxes listing his home address in Brentwood in April of 2011. (Exhibit I)
 - j. Senator-Elect Morgan filed his 2011 federal taxes also listing his home address in Brentwood. (Exhibit J)
13. All of the above described documents establish beyond all doubt that the Senator-Elect Morgan had established his domicile and was a resident of New Hampshire for more than the seven year period required by the Constitution.
14. It is instructive to compare the facts in the instant case with those presented by the Petition of Walter Havenstein, a Republican nominee for Governor in 2014. The Ballot Law Commission held that Mr. Havenstein was qualified to run under identical constitutional and statutory provisions as implicated in this case even though he had declared Maryland to be his principal residence, had registered his car in Maryland, and held a Maryland driver license. The BLC held that it was his subjective intent on domicile that controlled. Unlike Havenstein, Morgan took no ambiguous or contradictory actions— at literally every opportunity, his actions were only consistent with those of a person wishing to be domiciled in New Hampshire.
15. While the above facts are determinative, it is also useful in judging the good faith of the complaints before the BLC to note that Jon Morgan was born in New Hampshire living in Manchester until he went to college. He has owned a house in Brentwood for the past 6 ½ years since he moved his family from the home he had shared with his father. He has ties to the Granite state that have spanned his entire life and he is fully qualified to serve in the capacity to which the voters have chosen in a free election. No losing candidate, no unelected board should interfere with both Mr Morgan's rights nor with the sovereign decisions of New Hampshire citizens.

WHEREFORE, Senator -Elect Jon Morgan Moves this Commission to dismiss the matter.

November 25, 2018

Jon Morgan, by his attorneys,

A handwritten signature in black ink, appearing to read "Paul Twomey", written over a horizontal line.

Paul Twomey

William Christie, Shaheen and Gordon

VERIFICATION OF VOTER REGISTRATION
BRENTWOOD, NH

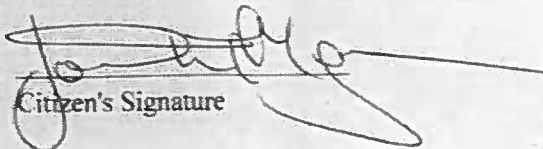
This is to verify that

JONATHAN THOMAS MORGAN
267 SOUTH RD

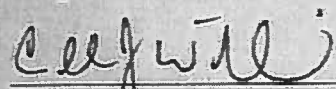
is a registered voter in the Town of BRENTWOOD,
County of ROCKINGHAM, State of New Hampshire,
United States of America. In witness whereof, I have
hereunto set my hand and affixed the seal of the Town of
BRENTWOOD, NH.

City/Town Clerk

Dated: / /


Citizen's Signature

"I hereby certify that, Jonathan T. Morgan, registered to vote as a resident of Brentwood, NH
on September 14, 2011."



Supervisor of the Checklist



John J. Barthelmes
Commissioner of Safety

State of New Hampshire

DEPARTMENT OF SAFETY
DIVISION OF MOTOR VEHICLES
STEPHEN E. MERRILL BUILDING
23 HAZEN DRIVE, CONCORD, NH 03305
Telephone: (603)227-4000 TDD Access Relay NH 7-1-1



Elizabeth A. Bielecki
Director of Motor Vehicles

VERIFICATION OF NEW HAMPSHIRE DRIVER LICENSE

Date: NOVEMBER 13, 2018

Name: JONATHAN T MORGAN

Current Address: 267 SOUTH RD BRENTWOOD NH 03833

Date of Birth: 09/17/1982

License Class: OPR

License Code #: 09MNJ82171

Issue Date: 09/14/2011

Expiration Date: 09/17/2021

Restrictions: NONE


Comments: _____

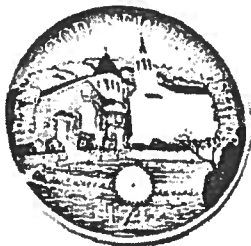
**Not valid unless certified by
the Director of Motor Vehicles:**

By: 
Jeffrey A. Oerndank, Supervisor of Licensing

Refer phone inquiries: (603) 227-4020

CERTIFIED - TRUE & CORRECT


Director of Motor Vehicles

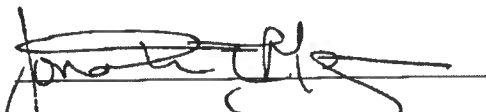


Town of Brentwood
Certification of Residency

To whom it may concern:

I hereby certify that I am a permanent resident of the Town of Brentwood, New Hampshire. I live at 8 RHODES CIRCLE and attest under penalty of unsworn falsification that this is my legal domicile to the exclusion of all others; my income and employment records will reflect this address and no others.

Signed:


Printed Name JONATHAN MORGAN

Date 14 / September 2011

Office of the Town Clerk

Seal

Sharon A. Copeland, Deputy

Exhibit D

Sign Off



P.O. Box 22202
Owings Mills, MD 21117

MB 01 000091 30975 B 4 A
MORGAN, JONATHAN
8 RHODES CIR
BRENTWOOD NH 03833-6534



News and Information

Toyota Financial Services offers ePay, a fast and convenient way to view account information and make payments online. Sign up today at www.toyotafinancial.com.

Account Detail

Transaction Date	Transaction Amount	Late and Miscellaneous Charges		Explanation
		Assessed	Paid	
12-09-2010			\$166.33	Waive or Delete Misc Charge Assessment
11-15-2010	\$399.61			Payment Assessment or Reinstated Entry
11-12-2010	\$399.61			Customer Payment
10-13-2010	\$399.61			Payment Assessment or Reinstated Entry
10-12-2010	\$399.61			Customer Payment
10-12-2010		\$166.33		Add Personal Property Tax
09-13-2010	\$399.61			Payment Assessment or Reinstated Entry
09-13-2010	\$399.61			Customer Payment
08-13-2010	\$399.61			Payment Assessment or Reinstated Entry
08-12-2010	\$399.61			Customer Payment
07-13-2010	\$399.61			Payment Assessment or Reinstated Entry
07-12-2010	\$399.61			Customer Payment
06-14-2010	\$399.61			Payment Assessment or Reinstated Entry
06-14-2010	\$399.61			Customer Payment
05-13-2010	\$399.61			Payment Assessment or Reinstated Entry
05-12-2010	\$399.61			Customer Payment
04-26-2010	\$399.61			Customer Payment
04-13-2010	\$399.61			Payment Assessment or Reinstated Entry
04-12-2010	\$399.61			Initial Payment Paid at Inception
04-12-2010	\$399.61			Payment Assessment or Reinstated Entry
04-12-2010				End of Statement **

Lease Account History

Page 1 of 1

Statement Date	08/05/2011
Account Number	04 0532 64058
Year	2010
Make	TOYOTA
Model	VENZA
Vehicle ID	4T3ZK3BB0AU023440
Residual	\$18,172.00
Contract Date	03/13/2010
Maturity Date	03/13/2013

How to Contact Us



Phone us at: (800) 874-8822
During the hours of: 7:00 am - 7:00 pm



Visit us at www.toyotafinancial.com



Instructions for Borrower

A person (including a financial institution, a governmental unit, and an educational institution) that receives interest payments of \$600 or more during the year on one or more qualified student loans must furnish this statement to you.

You may be able to deduct student loan interest that you actually paid in 2010 on your income tax return. However, you may not be able to deduct the full amount of interest reported on this statement. Do not contact the recipient/lender for explanations of the requirements for (and how to figure) any allowable deduction for the interest paid. Instead, for more information, see Pub. 970, Tax Benefits for Education, and the Student Loan Interest Deduction Worksheet in your Form 1040 or 1040A instructions.

Borrower's identification number. For your protection, this form may show only the last four digits of your SSN, ITIN, or ATIN. However, the issuer has reported your complete identification number to the

IRS and, where applicable, to state and/or local governments.

Account number. May show an account or other unique number the lender assigned to distinguish your account.

Box 1. Shows the interest received by the lender during the year on one or more student loans made to you. For loans made on or after September 1, 2004, box 1 must include loan origination fees and capitalized interest received in 2010. If your loan was made before September 1, 2004, you may be able to deduct loan origination fees and capitalized interest not reported in box 1.

Box 2. If checked, indicates that loan origination fees and/or capitalized interest are **not** included in box 1 for loans made before September 1, 2004. See Pub. 970 for how to figure any deductible loan origination fees or capitalized interest.

☐ CORRECTED (if checked)

RECIPIENT'S/LENDER'S name, address, and telephone number THE STUDENT LOAN CORPORATION P.O. BOX 6094 SIoux FALLS, SD 57117-6094 1-800-967-2400		OMB No. 1545-1576 2010 Form 1098-E	Student Loan Interest Statement Copy B For Borrower This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if the IRS determines that an underpayment of tax results because you overstated a deduction for student loan interest.
RECIPIENT'S federal identification no. 16-1427135	BORROWER'S social security number 001-66-3195	1 Student loan interest received by lender \$ 754.32	
BORROWER'S name JONATHAN T MORGAN 8 RHODES CIR BRENTWOOD NH 03833-6534			
Account number (see instructions) 9504201107020		2 If checked, box 1 does not include loan origination fees and/or capitalized interest for loans made before September 1, 2004 <input checked="" type="checkbox"/>	

Form 1098-E

(keep for your records)

Department of the Treasury - Internal Revenue Service

View e-Bill Details

SUNTRUST MORTGAGE
Ivy Oak Square - 7430

Pay e-Bill • Mark as Paid • Delete e-Bill • [Print e-Bill](#)



SunTrust Mortgage, Inc.
P.O. Box 26149
Richmond, VA 23260-6149
Toll Free: 1-800-634-7928
www.suntrustmortgage.com

KATHLEEN O MORGAN
8 RHODES CIR
EXETER NH 03833-8534

We have teamed up with First Book to provide children in need with brand new books. For more information visit www.firstbook.org



Mortgage Account Statement

Statement Date 08/01/11
Payment Due Date 07/01/11
Loan Number 0265217430

Account Information

Item Description	Amount
Balances	
Principal Balance *	254214.48
Escrow Balance	2099.55
Other Fees	0.00
Unpaid Late Charges	0.00
Payment Factors	
Int Rate	5.25000%
Principal & Interest	1431.42
Escrow Payment	363.75
Optional Products	0.00
Other	0.00
Total Payment	1795.17
Year to Date	
Interest	5584.93
Taxes	0.00
Principal Paid	1822.17

Print



Jun 1, 2011

WILLISTON, VT
PO BOX 946
Williston, VT 05495
US

JONATHAN MORGAN
8 RHODES CIR
BRENTWOOD, NH 038336534
US

Re: Your application for the Global Entry Program Membership: #982030085

Dear JONATHAN MORGAN :

We are pleased to inform you that your U. S. Customs and Border Protection, Global Entry membership application has been processed and you are now invited to visit an enrollment center to complete the enrollment process.

You must login into the Global Online Enrollment System (GOES) at www.cbp.gov within 30 days of the date of this letter to schedule an interview to finalize your enrollment.

If you applied to Global Entry because of your current NEXUS or SENTRI membership, the CBP officer will only take your photograph and a full set of fingerprints to complete your Global Entry application. After your photo and fingerprints are taken, you will be approved for Global Entry immediately and can begin using the program.

Your Global Entry membership will expire at the same time as your NEXUS or SENTRI membership. Your membership expiration date can be found on the front or back of your card or by accessing your GOES account.

Otherwise, you must bring with you the following original documents to the enrollment center:

- This Letter inviting you to an interview;
- A valid passport or permanent resident card. If you travel using more than one passport, please bring them to the interview so that the information can be added to your file. This provides you with the ability to use either passport at the Global Entry kiosk;
- Documents providing evidence of residency. Examples are a drivers license (if the address is current), mortgage statement, rental payment statement, utility bill, etc.

When you visit the Enrollment Center, we will review your application and any additional information you provide at that time. We will verify your identity and documentation and take a full set of your fingerprints.

Finally, we will complete the following:

- Explain the terms and conditions of the Global Entry program.
- Answer any questions or concerns you may have; and
- Take your photograph.

Thank you for applying to the CBP's Trusted Traveler Programs. For more information regarding your program choice, please contact an enrollment center nearest you, or visit CBP's globalentry.gov.

Respectfully,

Supervisor, Global Entry Enrollment Center
U.S. Customs and Border Protection

Global Entry ENROLLMENT CENTERS

ATLANTA CUSTOMS HOUSE
4341 International Parkway
Atlanta, GA 30354
US
404-765-2305

AMSTERDAM SCHIPHOL
Evert v/d Beestraat 202

NL
+31 (0)20- 601 4222

HARTSFIELD-JACKSON INTERNATIONAL AIRPORT
Concourse E - International Terminal
Atlanta, GA 30320
US
404-765-5702

ALEXANDRIA BAY, NY/LANSLOWNE, ON EC
662 Highway 127 - #10
Lansdowne, ON K0E 1L0
CA
613-659-4030
613-659-3085

Exhibit H-1

763
Page 1

2011
Virginia Nonresident Income Tax Return
Due May 1, 2012



Attach a complete copy of your federal tax return and all other required Virginia attachments.

First Name JONATHAN	MI T	Last Name MORGAN	Suffix	Your Social Security Number 3195	<input type="checkbox"/> Check if deceased
Spouse's First Name (Filing Status 2 Only) KATHLEEN	MI E	Last Name QUIGLEY	Suffix	Spouse's Social Security Number 9132	<input type="checkbox"/> Check if deceased
Present Home Address (Number and Street or Rural Route) 8 RHODES CIRCLE				State of Residence NH	
City, Town or Post Office BRENTWOOD				ZIP Code 03833	
Important - Name of Virginia City or County in which principal place of business, employment or income source is located ARLINGTON				Locality Code from Instructions 013	
Your Home Phone Number		Your Business Phone Number		Spouse's Business Phone Number	
Preparer's PTIN 042684828	Filing Election 7	Code 1019	<input checked="" type="checkbox"/> I (we) authorize the Department of Taxation to discuss my (our) return with my (our) preparer.		
Check Applicable Boxes: <input type="checkbox"/> Amended Return <input type="checkbox"/> Check if Result of NOL <input type="checkbox"/> Name(s) And Address Different Than Shown on 2010 VA Return <input type="checkbox"/> Overseas on Due Date <input type="checkbox"/> Dependent on Another's Return <input type="checkbox"/> Qualifying Farmer, Fisherman or Merchant Seaman		EIC Claimed on federal return \$ 00			

EXEMPTIONS (Enter Number below)

Filing Status (Check Only One)

- ☐ (1) Single - Did you claim federal head of household? YES ☐
- ☒ (2) Married, Filing Joint Return - BOTH must have Virginia source income
- ☐ (3) Married, Spouse Has No Income From Any Source - Enter Spouse's SSN above
- ☐ (4) Married, Filing Separate Returns - Enter Spouse's SSN above

You	Dependents	Total Section 1	65 or over Blind	Total Section 2
1 + =	1 + =	x \$930 =	1 + =	x \$800 =
2 + =	2 + =	x \$930 =	2 + =	x \$800 =
2 + =	2 + =	x \$930 =	2 + =	x \$800 =
1 + =	1 + =	x \$930 =	1 + =	x \$800 =

Add the Total of Section 1 plus the Total of Section 2. Enter the 13

1	Adjusted Gross Income	1	00
2	Additions from Schedule 763 ADJ, Line 3	2	00
3	Add Lines 1 and 2	3	00
4	Age Deduction - (See instructions and the Age Deduction Worksheet). Enter your birth date. For filing status 2, 3 and 4, birth dates for Yourself and Spouse are required. You cannot claim the Age Deduction if you also take the Disability Subtraction on Schedule 763 ADJ, Line 5.	4a	00
		4b	00
5	Social Security Act and equivalent Tier 1 Railroad Retirement Act benefits reported on your federal return	5	00
6	State income tax refund or overpayment credit reported as income on your federal return	6	00
7	Subtractions from Schedule 763 ADJ, Line 7	7	00
8	Add Lines 4a, 4b, 5, 6 and 7	8	00
9	Virginia Adjusted Gross Income (VAGI). Subtract Line 8 from Line 3	9	00
10	Deductions: Enter total Federal Itemized Deductions from Federal Schedule A	10	00
11	State and Local income taxes claimed from Federal Schedule A, if claiming Itemized Deductions	11	00
12	If claiming Itemized Deductions subtract Line 11 from Line 10 or enter Standard Deduction amount	12	00
13	Exemption amount. Enter the total amount from the Exemption Sections 1 and 2 above	13	00
14	Deductions from Schedule 763 ADJ, Line 9	14	00
15	Add Lines 12, 13, and 14	15	00

For Local Use Va. Dept. of Taxation 2801044 REV. 01/11

Coding

Your Name	Your SSN
JONATHAN T MORGAN & KATHLEEN E Q	001663195

16	Virginia Taxable Income computed as a resident. Subtract Line 15 from Line 9.	16		00
17	Percentage from Nonresident Allocation Section below (Enter to one decimal place only).	17		%
18	Nonresident Taxable Income. (Multiply Line 16 by percentage on Line 17).	18		00
19	Income Tax from Tax Table or Tax Rate Schedule.	19		00
20a	Your Virginia income tax withheld, Attach Forms W-2, W-2G, 1099 and VK-1.	20a		00
20b	Spouse's Virginia income tax withheld, Attach Forms W-2, W-2G, 1099 and VK-1.	20b		00
21	2011 Estimated Tax Payments (Include credit from 2010).	21		00
22	Extension Payment - submitted using Form 7801P.	22		00
23	Tax Credit for Low Income Individuals or Virginia Earned Income Credit from Schedule 763 ADJ, Line 17.	23		00
24	Total credits from Schedule OSC.	24		00
25	Credits from Schedule CR, Section 5, Line 1A. If claiming Political Contribution Credit only, check box. <input type="checkbox"/>	25		00
26	Total payments and credits. Add Lines 20a, 20b, 21, 22, 23, 24 and 25.	26		00
27	If Line 19 is larger than Line 26, enter the difference. This is the INCOME TAX YOU OWE. Skip to Line 30.	27		00
28	If Line 26 is larger than Line 19, enter the difference. This is the OVERPAYMENT AMOUNT.	28		00
29	Amount of overpayment on Line 28 to be CREDITED TO 2012 ESTIMATED INCOME TAX.	29		00
30	Adjustments and Voluntary Contributions from attached Schedule 763 ADJ, Line 24.	30		00
31	Add Lines 29 and 30.	31		00
32	If you owe tax on Line 27, add Lines 27 and 31 - OR - If you have an overpayment on Line 28 and Line 31 is larger than Line 28, enter the difference. This is the AMOUNT YOU OWE. Attach payment. <input type="checkbox"/>	32		00
	Check here if credit card payment has been made. <input type="checkbox"/>			
33	If Line 28 is larger than Line 31, subtract Line 31 from Line 28. This is the amount to be REFUNDED TO YOU.	33		00

Direct Deposit Information Account Type ☐ Checking ☐ Savings

For domestic direct deposit refunds only. See instructions.

NONRESIDENT ALLOCATION PERCENTAGE. Enter negative numbers in brackets.

- 1 Wages, salaries, tips, etc.
- 2 Interest income.
- 3 Dividends.
- 4 Alimony received.
- 5 Business income or loss.
- 6 Capital gain or loss/capital gain distributions.
- 7 Other gains or losses.
- 8 Taxable pensions, annuities and IRA distributions.
- 9 Rents, royalties, partnerships, estates, trusts, S corporations, etc.
- 10 Farm income or loss.
- 11 Other income.
- 12 Interest on obligations of other states from Schedule 763 ADJ, Line 1.
- 13 Lump-sum distributions/accumulation distributions included on Schedule 763 ADJ, Line 3.
- 14 TOTAL - Add Lines 1 through 13 and enter each column total here.
- 15 Nonresident allocation percentage - Divide Line 14 B, by Line 14 A. Compute percentage to one decimal place but not more than 100% (example 5.4%). ENTER here and on Line 17 on Page 2.

Your bank account number

	A - All Sources	B - Violate Sources
1	00	00
2	00	00
3	00	00
4	00	00
5	00	00
6	00	00
7	00	00
8	00	00
9	00	00
10	00	00
11	00	00
12	00	00
13	00	00
14	00	00
15		%


We, the undersigned, declare under penalty provided by law that I (we) have examined this return and to the best of my (our) knowledge, it is a true, correct and complete return.			
Your Signature		Date	Spouse's Signature (If a joint return, both must sign)
Please Sign Here			
Preparer's Use Only	Preparer's Signature 	Date 6/14/12	Firm's Name (or Yours if Self-Employed) FEELEY & DRISCOLL, P BOSTON, MA 02114
			Preparer's Phone Number 617-742-7788

Exhibit #1

Form **1040** U.S. Individual Income Tax Return **2010** (99) IRS Use Only - Do not write or staple in this space.

Name, Address, and SSN
See separate instructions.
OMB No. 1545-0074

PRINT CLEARLY

For the year Jan. 1-Dec. 31, 2010, or other tax year beginning _____, 2010, ending _____, 20

Your first name and initial
JONATHAN

Last name
MORGAN

Your social security number
[REDACTED]

If a joint return, spouse's first name and initial
KATHLEEN E

Last name
QUIGLEY

Spouse's social security number
[REDACTED]

Home address (number and street). If you have a P.O. box, see instructions.
8 RHODES CIRCLE

Apt. no.
[REDACTED]

City, town or post office, state, and ZIP code.
BRENTWOOD, NH 03833

Make sure the SSN(s) above and on line 8c are correct.

Checking a box below will not change your tax or refund.

Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund ☐ You ☐ Spouse

Filing Status

1 ☐ Single

2 ☒ Married filing jointly (even if only one had income)

3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶

4 ☐ Head of household (with qualifying person). If the qualifying person is a child but not your dependent, enter this child's name here. ▶

5 ☐ Qualifying widow(er) with dependent child

Exemptions

6a ☒ Yourself. If someone can claim you as a dependent, do not check box 6a

b ☒ Spouse

c Dependents:

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> If child under age 17 qualifying for child tax credit

No. of children on 8c who:
• lived with you
• did not live with you due to divorce or separation (see instructions)

Dependents on 8c not entered above

Add numbers on lines above ▶ **2**

d Total number of exemptions claimed **2**

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see page 20.

Enclose, but do not attach, any payment. Also, please use Form 1040-V.

7	Wages, salaries, tips, etc. Attach Form(s) W-2	7	[REDACTED]
8a	Taxable interest. Attach Schedule B if required	8a	[REDACTED]
b	Tax-exempt interest. Do not include on line 8a	8b	[REDACTED]
9a	Ordinary dividends. Attach Schedule B if required	9a	[REDACTED]
b	Qualified dividends	9b	[REDACTED]
10	Taxable refunds, credits, or offsets of state and local income taxes	10	
11	Alimony received	11	
12	Business income or (loss). Attach Schedule C or C-EZ	12	[REDACTED]
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/>	13	[REDACTED]
14	Other gains or (losses). Attach Form 4797	14	
15a	IRA distributions	15a	
b	Taxable amount	15b	
16a	Pensions and annuities	16a	
b	Taxable amount	16b	
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	
18	Farm income or (loss). Attach Schedule F	18	
19	Unemployment compensation	19	
20a	Social security benefits	20a	
b	Taxable amount	20b	
21	Other income. List type and amount	21	
22	Combine the amounts in the far right column for lines 7 through 21. This is your total income	22	[REDACTED]

Adjusted Gross Income

23	Educator expenses	23	
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	
25	Health savings account deduction. Attach Form 8889	25	
26	Moving expenses. Attach Form 3903	26	
27	One-half of self-employment tax. Attach Schedule SE	27	[REDACTED]
28	Self-employed SEP, SIMPLE, and qualified plans	28	
29	Self-employed health insurance deduction	29	[REDACTED]
30	Penalty on early withdrawal of savings	30	
31a	Alimony paid b Recipient's SSN ▶	31a	
32	IRA deduction	32	
33	Student loan interest deduction STMT 1	33	
34	Tuition and fees. Attach Form 8917	34	
35	Domestic production activities deduction. Attach Form 8903	35	
36	Add lines 23 through 31a and 32 through 35	36	[REDACTED]
37	Subtract line 36 from line 22. This is your adjusted gross income	37	[REDACTED]

010001
01-27-11

Exhibit 5

Form 1040 U.S. Individual Income Tax Return ⁽⁹⁹⁾ 2011		OMB No. 1545-0047	IRS Use Only - Do not write or staple in this space.
For the year Jan. 1-Dec. 31, 2011, or other tax year beginning		2011, ending	20
Your first name and initial JONATHAN T		Last name MORGAN	Your social security number [REDACTED]
If a joint return, spouse's first name and initial KATHLEEN E		Last name QUIGLEY	Spouse's social security number [REDACTED]
Home address (number and street). If you have a P.O. box, see instructions. 8 RHODES CIRCLE		Apt. no.	
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below. BRENTWOOD, NH 03833		Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse	
Foreign country name		Foreign province/county	Foreign postal code
Filing Status		1 <input type="checkbox"/> Single 2 <input checked="" type="checkbox"/> Married filing jointly (even if only one had income) 3 <input type="checkbox"/> Married filing separately. Enter spouse's SSN above and full name here. ▶ 4 <input type="checkbox"/> Head of household (with qualifying person). If the qualifying person is a child but not your dependent, enter this child's name here. ▶ 5 <input type="checkbox"/> Qualifying widow(er) with dependent child	
Exemptions		6a <input checked="" type="checkbox"/> Yourself. If someone can claim you as a dependent, do not check box 6a b <input checked="" type="checkbox"/> Spouse c Dependents: (1) First name Last name (2) Dependent's social security number (3) Dependent's relationship to you (4) If child under age 17 qualifying for child tax credit Boxes checked on 6a and 6b: 2 No. of children on 6c who: • lived with you • did not live with you due to divorce or separation (see instructions) Dependents on 6c not entered above Add numbers on lines above ▶ 2	
Income		7 Wages, salaries, tips, etc. Attach Form(s) W-2 8a Taxable interest. Attach Schedule B if required b Tax-exempt interest. Do not include on line 8a 8b 9a Ordinary dividends. Attach Schedule B if required b Qualified dividends 9b 10 Taxable refunds, credits, or offsets of state and local income taxes STMT 2 STMT 3 11 Alimony received 12 Business income or (loss). Attach Schedule C or C-EZ 13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ 14 Other gains or (losses). Attach Form 4797 15a IRA distributions 15a b Taxable amount 15b 16a Pensions and annuities 16a b Taxable amount 16b 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E 18 Farm income or (loss). Attach Schedule F 19 Unemployment compensation 20a Social security benefits 20a b Taxable amount 20b 21 Other income. List type and amount SEE STATEMENT 1 22 Combine the amounts in the far right column for lines 7 through 21. This is your total income ▶ 22	
Adjusted Gross Income		23 Educator expenses 24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ 25 Health savings account deduction. Attach Form 8889 26 Moving expenses. Attach Form 3903 27 Deductible part of self-employment tax. Attach Schedule SE 28 Self-employed SEP, SIMPLE, and qualified plans 29 Self-employed health insurance deduction 30 Penalty on early withdrawal of savings 31a Alimony paid b Recipient's SSN ▶ 32 IRA deduction 33 Student loan interest deduction 34 Tuition and fees. Attach Form 8917 35 Domestic production activities deduction. Attach Form 8903 36 Add lines 23 through 35 37 Subtract line 36 from line 22. This is your adjusted gross income ▶ 37	

Exhibit (H)

Virginia Residential Lease Agreement

THIS LEASE AGREEMENT (hereinafter referred to as the "Agreement") made and entered into this 21th day of November, 2010, by and between Kathleen and Jonathan Morgan (hereinafter referred to as "Landlord") and Kenety Borges (hereinafter referred to as "Tenant").

WITNESSETH:

WHEREAS, Landlord is the fee owner of certain real property being, lying and situated in Fairfax County, Virginia, such real property having a street address of 1817 Ivy Oak Sq, Reston, VA 20190 (hereinafter referred to as the "Premises").

WHEREAS, Landlord desires to lease the Premises to Tenant upon the terms and conditions as contained herein; and

WHEREAS, Tenant desires to lease the Premises from Landlord on the terms and conditions as contained herein;

NOW, THEREFORE, for and in consideration of the covenants and obligations contained herein and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the parties hereto hereby agree as follows:

1. TERM. Landlord leases to Tenant and Tenant leases from Landlord the above described Premises together with any and all appurtenances thereto, for a term of sixteen days, such term beginning on 15 January 2011 and ending on 15 January 2012.
2. RENT. The total rent for the term hereof is the sum of One Thousand Nine Hundred and Eighty-Nine DOLLARS (\$1989) payable at the signing of this lease.
3. SECURITY DEPOSIT. The Tenant must provide the Landlord the sum of one month's rent (\$1989) at the signing of the lease which is hereby acknowledged by Landlord, as a Security Deposit. Upon termination of the tenancy, such Security Deposit, plus any accrued interest, held by Landlord may be applied solely by the Landlord (i) to the payment of accrued rent and including the reasonable charges for late payment of rent specified in Paragraph 21; (ii) to the payment of the amount of damages which the Landlord has suffered by reason of Tenant's noncompliance with Paragraph 11, less reasonable wear and tear; (iii) to the payment for a One Hundred Fifty DOLLAR (\$150) non-refundable cleaning fee; (iv) to the payment for electric bill for any electric charges over One Hundred Fifty DOLLARS (\$150); or (v) to other damages or charges as provided in this Agreement.

For lease terms of fewer than thirteen (13) months, the Security Deposit will be held by Landlord without any duty to pay interest and may be commingled with Landlord's funds in accordance with the laws of the Commonwealth of Virginia.

For lease terms of more than thirteen (13) months, accordance with the Virginia Residential Landlord and Tenant Act, the Security Deposit will accrue interest at an annual rate equal to one percentage point below the Federal Reserve Board discount rate as of January 1 of each year on all property or money held as a Security Deposit. Such Security Deposit shall accrue interest from the effective

KB

32. NOTICE. Any notice required or permitted under this Lease or under state law shall be deemed sufficiently given or served if sent by United States certified mail, return receipt requested, addressed as follows:

If to Landlord to:

Kathleen Morgan
8 Rhodes Ct
Brentwood, NH 03833

Kenety Borges
1817 Ivy Oak Sq
Reston, VA 20190

Landlord and Tenant shall each have the right from time to time to change the place notice is to be given under this paragraph by written notice thereof to the other party.

33. ADDITIONAL PROVISIONS; DISCLOSURES.

None.

As to Landlord this _____ day of _____, 20____.
LANDLORD:

Sign: _____ Print: _____
Date: _____

As to Tenant, this 22nd day of NOVEMBER, 2010.
TENANT ("Tenant"):

Sign: *Kenety Borges* Print: _____
KENETY BORGES Date: 11/22/2010